

## ABSTRACT OF DISCLOSURE

A cell for analyzing fluid and an analyzing apparatus using the cell which can improve the degree of freedom as to the arrangement of the cell, be disposed at a small space, obtain  
5 a sufficient optical length by a small amount of sample, does not require a large-sized light shielding mechanism nor an additional many constituent parts and can change the optical length easily. In a cell C for analyzing fluid configured in a manner that sample S flows therein and irradiation light passes  
10 through the sample S, the cell includes an inner tube 9 in which the sample S passes, a protection tube 10 formed on the outside of the inner tube 9 to hold the shape of the inner tube 9, and a reflection layer 11 formed between the inner tube 9 and the protection tube 10 to reflect the light passing within the inner  
15 tube 9.